



Illinois Department of Revenue

AH-4 Protest and Request for Administrative Hearing with the Illinois Department of Revenue

(Applies to all sales, use, excise, and related taxes)

Do not use this form for hearing requests that are under the Independent Tax Tribunal jurisdiction or if the notice does not provide you with the right to an administrative hearing.

General Information

In order to protect your legal rights and make the process easier, you may use this form if you wish to file an official protest and request an administrative hearing in regard to any Notice of Tax Liability, denial of a claim for credit, or registration denial issued against you by the Department. This applies to any sales, use, excise and related taxes. Do not use this form to protest a Notice of Deficiency or denial of claim for income taxes, either business or personal. Note: An administrative hearing is a formal proceeding conducted pursuant to the rules adopted by the Department and is presided over by an administrative law judge. An attorney representing the Department will be present. You may represent yourself or have your own attorney there to represent you.

Step 1 – Where do I send this protest and request for an administrative hearing?

Unless the notice you are protesting directs you to mail the protest to the address on the notice, mail or otherwise deliver this protest on or before the date specified on the notice you are protesting to the address below. If you do not file a protest within the time allowed, you will waive your right to a hearing, and the Department’s determination will be final.

To: Illinois Department of Revenue
Office of Administrative Hearings MC 5-500
101 W. Jefferson Street
P.O. Box 19014
Springfield, Illinois 62794-9014

Include copies of all notices you are protesting. You cannot protest a notice that does not provide you with the right to an administrative hearing.

Step 2 – What information must I provide?

Provide the following information so that we can act on your protest in a timely manner and docket the matter for hearing.

- 1 Taxpayer(s) name(s)
2 Current address
3 PO Box, if applicable
4 City State ZIP
5 E-mail address (if any)
6 Phone #
7 Account ID or Taxpayer ID
8 Letter ID
9 Date issued
10 Liability period
11 \$ Amount issued, if applicable

If you are protesting a denial of a claim:

If you are protesting the denial of a claim for credit, please provide the following information:

Table with 4 columns: Date claim was filed, Liability period, Date claim was denied, Amount of claim denied. Includes two rows of input fields.

Step 3 – Signature Verification

Protests must be signed. I (we) hereby protest the notice(s) as indicated above and specifically request an administrative hearing to show the Department is wrong. I (we) fully understand the nature of this proceeding and the legal responsibilities required.

Taxpayer(s) signature Date
Signature of taxpayer’s representative(s) Date

Note: If a taxpayer representative signs this form, a Form IL-2848-AH, Power of Attorney for Administrative Hearing Proceedings, must accompany the filing of this protest. Form IL-2848-AH is available on the Department’s website at tax.illinois.gov.